a site for shelter while he watches his field at night. He will be deprived of this if the land were sold by auction. *Mr. Srinivasa Rao* (Coffee Planter and R. M. from Chikmagalur Taluk) remarked that it sometimes happened the other way also. The poor raiyat in some way obtains such land and makes a fortune out of it by selling it.

Dewan's reply.—Sale is the rule, and it is just and proper in every way. All existing easements will be preserved for neighbouring holders. The competition for coffee lands is very keen, and we cannot give away lands fit for coffee without sale.

Subject No. 12.

Assessment on lands granted for cultivation too late in the season.

Summary of discussion—A date should be fixed in the year, lands of which possession is given in that year before the said date should be liable to pay assessment for that year; and after that date should be liable for the assessment only of the ensuing year. In the absence of such a rule, a person who obtains possession of land too late in the season to reap a crop from it in the same year is nevertheless required to pay assessment for that year.

Dewan's reply—This has been to some extent anticipated in the discussion on the penultimate subject. The best thing to do would be to lay down what is the cultivating season, *i. e.*, what date is opportune (Ayam Kala) for the commencement of cultivation in each District. The rest is easy under Section 71 of the Land Revenue Code and clause (17) of Rule XX of the Land Revenue Rules. I shall be glad to receive a list for each District from members here assembled before they disperse.

Subject No. 13.

Remission of tax on unoccupied house or unworked loom.

Summary of discussion.—If a house remains unoccupied or a loom not worked for a considerable part of the year, it is but reasonable that at least six months' tax should be remitted. This should be ordered. It was argued *per contra* that the House tax is on the value and not rental, and that Loom tax is remitted when there is a reduction of looms or the loom pit is temporarily closed.

Dewan's reply.—Inconvenient and inexpedient to apply the proposed rule to our Mohatarfa system.

Subject No. 14.

Concessions for restoration of abandoned breached Tanks.

Summary of discussion—Lands below breached and abandoned tanks should be allowed to be held on dry rates of assessment if the breach be filled and the tank is restored by private enterprise.

Dewan's reply—This concession is allowed by the rules under special previous sanction in each case. Such sanction cannot of course be dispensed with.

Subject No. 15.

Subordination of Sub-Registrars to Amildars and Deputy Commissioners.

Summary of discussion—Registration work should be in charge of Amildars or Special Sub-Registrars and not of Taluk Sheristadars. Special Sub-Registrars, wherever appointed, should be subordinate to Amildars. Deputy Commissioners should be District Registrars as before. Under the present system, Sub-Registrars are virtually independent and uncontrolled. The Treasury Assistant Commissioner